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DATE:	February 20, 2007	PAGES:	<u>14 (fourteen) w/cover</u>
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Message**DOCKET No. : GS 160D1**

Please see attached: Response to Office Action

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FEB 20 2007

Patent
10/712,810

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Blanchard et al.
Serial No.: 10/712,810
Filed: November 13, 2003
Title: Method For Fabricating A Power Semiconductor Device Having A Voltage Sustaining Layer With A Terraced Trench Facilitating Formation Of Floating Islands
Art Unit: 2814
Examiner: Thao X. Le
Docket No.: GS 160 D1

Assistant Commissioner for Patents
Washington, D.C. 20231

RESPONSE TO OFFICE ACTION

Sir:

In response to the Office Action dated October 18, 2006, the time for response extended one month, to Tuesday, February 20, 2007 (Monday being a Federal Holiday), kindly consider the following remarks. In addition, any deficiencies may be charged to deposit account No. 50-1047.

CERTIFICATE OF FACSIMILE TRANSMISSION

I hereby certify that this document and any document referenced herein has been transmitted via facsimile to the US Patent and Trademark Office at (571) 273-8300 on February 20, 2007.

Karin L. Williams, Reg. No. 36,721.

(Printed Name of Person Mailing Correspondence)


(Signature)